

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 18-cv-05053,  
18-cv-09797, 18-cv-09836, 18-cv-09837,  
18-cv-09838, 18-cv-09839, 18-cv-09840,  
18-cv-09841, 18-cv-10100

**STIPULATION AND [PROPOSED] ORDER  
EXTENDING TIME TO ANSWER OR RESPOND TO AMENDED COMPLAINTS**

IT IS HEREBY STIPULATED AND AGREED by and between plaintiff Skatteforvaltningen (“SKAT”) and defendants Darren Wittwer, Robert Crema, and Acer Investment Group, LLC (the “Defendants” and with SKAT, the “Parties”) that the time for the Defendants to answer or otherwise respond to the amended complaints in the above-captioned related actions is hereby extended thirty (30) days up to and including January 15, 2021.

This is the Parties’ third request to modify the time for answering or responding to SKAT’s amended complaints, and the first request since the Court’s December 2, 2020 Memorandum Opinion concerning Defendants’ Motion to Dismiss the Amended Complaint [Dkt. No. 506]. The Court has granted Defendants’ previous requests.

Dated: December 14, 2020

By: /s/ Neil J. Oxford

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*On behalf of Plaintiff Skatteforvaltningen*

*On behalf of Darren Wittwer, Robert Crema,  
and Acer Investment Group, LLC*

SO ORDERED:

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Hon. Lewis A. Kaplan  
United States District Judge